

**REQUIRED SUPPLEMENTAL INFORMATION**

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***DEPARTMENT OF DEFENSE***

***AGENCY-WIDE  
FINANCIAL STATEMENTS***

***REQUIRED SUPPLEMENTAL  
INFORMATION***

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**Required Supplemental Information**

**Department of Defense  
DISAGGREGATED STATEMENT OF  
BUDGETARY RESOURCES (COMBINING)  
For the period ending September 30, 1998  
(In Thousands)**

	<b>Military Personnel</b>	<b>Operations &amp; Maintenance</b>	<b>Procurement</b>	<b>Research Development &amp; Testing</b>
<b>BUDGETARY RESOURCES:</b>				
Budget Authority	\$69,820,648	\$88,012,242	\$46,164,709	\$38,353,658
Unobligated Balance - Beginning of Period	643,315	3,160,966	17,432,690	4,812,744
Net Transfers Prior-Year Balance, Actual (+/-)	(211,600)	(255,616)	(38,524)	32,721
Spending Authority from Offsetting Collections	774,134	13,360,522	1,141,768	3,595,206
Adjustments	853,415	3,947,025	1,712,595	(8,649)
Total Budgetary Resources	<u>\$71,879,912</u>	<u>\$108,225,139</u>	<u>\$66,413,238</u>	<u>\$46,785,680</u>
<b>STATUS OF BUDGETARY RESOURCES</b>				
Obligations Incurred	71,146,600	105,237,609	51,218,245	41,546,309
Unobligated Balances - Available	140,232	507,199	13,230,650	4,398,974
Unobligated Balances - Not Available	593,080	2,480,331	1,964,343	840,397
Total, Status of Budgetary Resources	<u>\$71,879,912</u>	<u>\$108,225,139</u>	<u>\$66,413,238</u>	<u>\$46,785,680</u>
<b>OUTLAYS</b>				
Obligations Incurred	71,146,600	105,237,609	51,218,245	41,546,309
Less: Spending Authority From Offsetting Collections and Adjustments	(1,852,345)	(18,408,579)	(5,450,355)	(5,013,913)
Obligated Balance, Net - Beginning of Period	5,997,760	27,738,682	65,839,136	19,179,270
Obligated Balance Transferred, Net	0	0	0	0
Less: Obligated Balance, Net - End of Period	(6,331,092)	(29,787,731)	(62,881,435)	(18,170,767)
Total Outlays	<u>\$68,960,923</u>	<u>\$84,779,981</u>	<u>\$48,725,591</u>	<u>\$37,540,899</u>

Additional information included in Note 19.

**Required Supplemental Information**

**Department of Defense  
DISAGGREGATED STATEMENT OF  
BUDGETARY RESOURCES (COMBINING)  
For the period ending September 30, 1998  
(In Thousands)**

	<b>Military Construction</b>	<b>Military Retirement Trust Fund</b>	<b>Other General Funds</b>	<b>Corps of Engineers Civil Works</b>
<b>BUDGETARY RESOURCES:</b>				
Budget Authority	\$3,673,382	\$37,773,868	\$30,329,906	\$5,184,479
Unobligated Balance - Beginning of Period	2,419,209	136,412,829	3,857,190	2,120,547
Net Transfers Prior-Year Balance, Actual (+/-)	(2,253)	0	496,791	0
Spending Authority from Offsetting Collections	2,434,231	0	3,188,437	4,554,767
Adjustments	321,174	0	1,413,572	0
<b>Total Budgetary Resources</b>	<b>\$8,845,743</b>	<b>\$174,186,697</b>	<b>\$39,285,896</b>	<b>\$11,859,793</b>
<b>STATUS OF BUDGETARY RESOURCES</b>				
Obligations Incurred	6,446,049	31,233,467	35,095,761	8,986,598
Unobligated Balances - Available	2,199,585	142,953,230	2,872,172	2,870,530
Unobligated Balances - Not Available	200,109	0	1,317,963	2,665
<b>Total, Status of Budgetary Resources</b>	<b>\$8,845,743</b>	<b>\$174,186,697</b>	<b>\$39,285,896</b>	<b>\$11,859,793</b>
<b>OUTLAYS</b>				
Obligations Incurred	6,446,049	31,233,467	35,095,761	8,986,598
Less: Spending Authority From Offsetting Collections and Adjustments	(2,803,215)	0	(4,606,447)	(4,554,767)
Obligated Balance, Net - Beginning of Period	4,304,970	2,606,084	8,653,963	(19,489)
Obligated Balance Transferred, Net	0	0	0	0
Less: Obligated Balance, Net - End of Period	(4,059,169)	(2,697,703)	(7,796,715)	355,406
<b>Total Outlays</b>	<b>\$3,888,635</b>	<b>\$31,141,848</b>	<b>\$31,346,562</b>	<b>\$4,767,748</b>

Additional information included in Note 19.

**Required Supplemental Information**

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**Department of Defense  
DISAGGREGATED STATEMENT OF  
BUDGETARY RESOURCES (COMBINING)  
For the period ending September 30, 1998  
(In Thousands)**

	<b>Working Capital Funds</b>	<b>Combined Total</b>
<b>BUDGETARY RESOURCES:</b>		
Budget Authority	\$1,620,547	\$320,933,439
Unobligated Balance - Beginning of Period	2,525,512	173,385,002
Net Transfers Prior-Year Balance, Actual (+/-)	551,791	573,310
Spending Authority from Offsetting Collections	73,745,623	102,794,688
Adjustments	<u>(1,888,771)</u>	<u>6,350,361</u>
Total Budgetary Resources	<u><u>\$76,554,702</u></u>	<u><u>\$604,036,800</u></u>
<b>STATUS OF BUDGETARY RESOURCES</b>		
Obligations Incurred	72,138,401	423,049,039
Unobligated Balances - Available	4,416,301	173,588,873
Unobligated Balances - Not Available	<u>0</u>	<u>7,398,888</u>
Total, Status of Budgetary Resources	<u><u>\$76,554,702</u></u>	<u><u>\$604,036,800</u></u>
<b>OUTLAYS</b>		
Obligations Incurred	72,138,401	423,049,039
Less: Spending Authority From Offsetting Collections and Adjustments	<u>(73,907,945)</u>	<u>(116,597,566)</u>
Obligated Balance, Net - Beginning of Period	13,015,949	147,316,325
Obligated Balance Transferred, Net	<u>(7,467)</u>	<u>(7,467)</u>
Less: Obligated Balance, Net - End of Period	<u>(11,991,647)</u>	<u>(143,360,853)</u>
Total Outlays	<u><u>(\$752,709)</u></u>	<u><u>\$310,399,478</u></u>

Additional information included in Note 19.

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## Required Supplemental Information

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Department of Defense

Revolving Fund

SEGMENT INFORMATION

For the Period Ending September 30, 1998

(In Thousands)

### PART A.

1. The DISA-DWCF entities, the Defense Megacenters and the Communications Information Services Activity, provide data processing, and telecommunication and information systems, services and support to DoD and other federal government customers under a revolving fund concept. These funds are represented by fund symbol 97X4930. DISA's major customers are: Army, Navy, Air Force, DFAS and DLA.
2. Commissary Operations finances operations cost for resale stores, command and region headquarters and operations support center. The fund is a primary activity group of the Defense Working Capital Fund (DWCF) and receives appropriated funds annually. Commissary Resale Stocks finances the purchases of inventory for resale items to be sold to commissary patrons. The fund is a major activity group of the DWCF, requiring no appropriated fund support. Revenues from sales are used to replace inventory sold.
3. The Assistant Secretary of Defense for Production and Logistics (ASD(P&L)), directed that a Joint Logistics Systems Center (JLSC) be established effective December 31, 1991. The JLSC was established as a separate Defense Working Capital Fund (DWCF) business area. The JLSC implements integrated business process improvements by managing the development, implementation and maintenance of the logistics business areas for Depot Maintenance and Supply Management.

## Required Supplemental Information

### PART B.

	<u>FY 1998</u> <b>Defense Information Systems Agency</b>	<u>FY 1998</u> <b>Defense Commissary Agency</b>	<u>FY 1998</u> <b>Joint Logistics Systems Command</b>	<u>FY 1998</u>  <b>Total</b>
1. Fund Balance	\$207,768	(\$49,291)	\$56,392	\$214,869
2. Accounts Receivable	310,795	203,300	(2,395)	511,700
3. Property Plant and Equipment	162,948	1,203	441	164,592
4. Other Assets (Note 1)	1,037	306,877	0	307,914
5. Liabilities Due and Payable for Goods and Services Received	315,837	614,326	26,112	956,275
6. Deferred Revenue	0	0	0	0
7. Other Liabilities (Note 2)	70,601	135,292	363	206,256
8. Cumulative Results of Operations (Note 3)	296,110	(287,529)	27,963	36,544

The accompanying notes are an integral part of these statements.

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### PART C.

1. The Full Cost of Goods and Services Provided (Note 4)	\$2,362,835	\$5,939,530	(\$9,049)	\$8,293,316
2. The Related Exchange Revenue	2,298,827	4,949,374	0	7,248,201
3. The Excess of Costs Over Exchange Revenue	<u>\$64,008</u>	<u>\$990,156</u>	<u>(\$9,049)</u>	<u>\$1,045,115</u>

#### DECA NOTES:

Note 1: Amount includes \$305,577 thousand for Inventory and Related Property and \$1,300 thousand in advances.

Note 2: Amount includes \$29,000 thousand in unfunded annual leave, \$88,590 thousand in workers compensation benefit liability, and \$17,702 thousand in accrued payroll and benefits.

Note 3: Amount includes \$72,938 thousand in Unexpended Appropriations.

Note 4: Amount includes eliminating entries of \$7 thousand and the difference between prior year and current year unfunded annual leave of (\$1,365) thousand, and the difference between PY and CY workers compensations liability.

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